

4/18/2005



# ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts  
and Charter Schools**

**For Fiscal Year Ending  
June 30, 2006**

☒ BUDGET 53A-19-101

6/22/2005

Date of Hearing

6/22/2005

Date of Adoption

☐ ACTUAL 53A-3-404

\_\_\_\_\_  
Last Date Budget Amended by Board

05 Carbon

Entity

William A. Jewkes

6/1/2005

Prepared by

Date

bjewkes@do.carbon.k12.ut.us

email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Administrator:

6/22/2005

Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Richard Tolley  
richard.tolley@schools.utah.gov
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE

# ANNUAL FINANCIAL REPORT

7/20/2005

05 Carbon 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

REVENUES					
1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	5,301,055	6,237,564	-	6,495,110
1200	Local Governmental Units Other Than LEAs				
1310	Tuition From Pupils or Parents	22,200	25,000		25,000
1320	Tuition from Other LEAs Within the State				
1330	Tuition From Other LEAs Outside the State				
1410	Transportation Fees From Pupils or Parents	19,915	40,000		20,000
1420	Transportation Fees From Other LEAs Within the State				
1430	Transportation Fees From Other LEAs Outside the State				
1500	Earnings on Investments	171,927	250,000		350,000
1700	Student Activities				
1900	Other Revenues From Local Sources	401,833	496,060		410,000
1910	Rentals				
1920	Contributions and Donations from Private Sources/Foundation				
1940	Textbooks (Sales and Rentals)				
1950	Other Revenues From Other School Districts				
1960	Other Revenues from Other Local Governments				
1980	Refunds of Prior Year Expenditures				
1990	Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES		5,916,930	7,048,624	-	7,300,110

# ANNUAL FINANCIAL REPORT

7/20/2005

05 Carbon 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs (From District Summary-Final)</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12	5,386,172	3,910,776		3,908,393
3015	Necessary Existent Small Schools	579,142	587,763		300,000
3020	Professional Staff	760,492	738,768		733,059
3025	Administrative Costs	103,200	104,736		109,440
<b>Restricted Basic Programs</b>					
3105	Special Education -- Add-On	1,794,852	1,655,496		1,556,866
3110	Special Education -- Self-Contained	271,653	294,097		302,709
3120	Extended Year Program -- Severely Disabled	7,645	7,759		8,336
3125	Special Education -- State Programs	46,416	45,000		45,000
3155	Applied Technology -- Add-On	511,162	520,577		578,187
3160	Applied Technology -- Set-Aside	20,501	20,538		21,289
3230	Class Size Reduction (State Funds)	452,019	428,017		450,456
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>9,933,254</b>	<b>8,313,527</b>	-	<b>8,013,735</b>
<b>Other Minimum School Programs</b>					
3211	Gifted and Talented	15,181	14,229		14,089
3212	Advanced Placement	5,412	5,412		3,327
3213	Concurrent Enrollment	62,107	62,107		60,823
3215	At-Risk -- Regular Program	55,588	54,152		55,557
3218	At-Risk -- Homeless and Minority	6,480	10,000		10,000
3219	At-Risk -- MESA	16,800	18,000		18,000
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-In-Custody	369,768	335,000		330,000
3255	Quality Teaching Block Grant	484,625	497,273		512,103
3260	Local Discretionary Block Grant	205,327	195,131		188,593
3270	Interventions for Student Success Block Grant	158,146	109,333		110,505
3405	Social Security and Retirement	2,090,400	2,193,534		2,177,530
3415	Pupil Transportation	665,282	607,262		608,101
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	63,574	80,001		86,986
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement				
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>14,131,944</b>	<b>12,494,961</b>	-	<b>12,189,359</b>
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT *</b>		<b>14,131,944</b>	<b>12,494,961</b>	-	<b>12,189,359</b>
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)	24,812	82,000		80,000
3710	Driver Education (Behind-the-Wheel)	58,500	40,000		45,000
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	39,646	394,307		
3900	Revenues From Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>14,254,902</b>	<b>13,011,268</b>	-	<b>12,314,359</b>

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

# ANNUAL FINANCIAL REPORT

7/20/2005

<b>05 Carbon 10 GENERAL FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)	744,394	660,000		675,000
4530 Applied Technology Education				
4600 Other Restricted Federal Through State	387,915	760,000		425,000
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)	946,667	600,000		685,000
4810 Federal Forest Service (in Lieu of Tax)	1,860	3,000		3,000
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>2,080,836</b>	<b>2,023,000</b>	-	<b>1,788,000</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	<b>22,252,668</b>	<b>22,082,892</b>	-	<b>21,402,469</b>

# ANNUAL FINANCIAL REPORT

7/20/2005

05 Carbon 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## EXPENDITURES

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers	8,234,295	8,630,000		8,550,000
132 Salaries - Substitute Teachers	152,730	150,000		150,000
161 Salaries - Teacher Aides and Paraprofessionals	946,212	925,000		885,000
100 Salaries - All Other	68,181	125,000		75,000
Total Salaries (100)	9,401,428	9,830,000	-	9,660,000
210 Retirement	1,094,478	1,329,000		1,285,000
220 Social Security	712,219	755,000		740,000
240 Insurance (Health/Dental/Life)	1,351,112	1,464,000		1,625,000
200 Other Benefits	294,061	362,000		360,000
Total Benefits (200)	3,451,870	3,910,000	-	4,010,000
300 Purchased Professional and Technical Services	297,504	250,000		250,000
400 Purchased Property Services	7,573	10,000		7,500
500 Other Purchased Services	111,719	130,000		130,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	111,719	130,000	-	130,000
600 Supplies	416,510	415,500		300,000
641 Textbooks	45,754	50,000		35,000
Total Supplies (600)	462,264	465,500	-	335,000
700 Property (Instructional Equipment)				
800 Other Objects				
810 Dues and Fees	10,219	12,000		10,000
Total Other Objects (800)	10,219	12,000	-	10,000
<b>TOTAL INSTRUCTION (1000)</b>	<b>13,742,577</b>	<b>14,607,500</b>	<b>-</b>	<b>14,402,500</b>
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	487,844	495,000		350,000
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel	71,596	15,000		37,500
152 Salaries - Secretarial and Clerical	44,976	34,000		35,000
100 Salaries - All Other	22,790	25,000		26,000
Total Salaries (100)	627,206	569,000	-	448,500
210 Retirement	75,133	84,500		67,000
220 Social Security	46,715	43,500		34,500
240 Insurance (Health/Dental/Life)	68,304	82,000		75,000
200 Other Benefits				
Total Benefits (200)	190,152	210,000	-	176,500
300 Purchased Professional and Technical Services	45,861	53,000		35,000
400 Purchased Property Services	610			
500 Other Purchased Services	3,119	2,000		2,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	3,119	2,000	-	2,000
600 Supplies	10,645	15,000		10,000
700 Property				
800 Other Objects				
810 Dues and Fees	2,413	3,000		3,000
Total Other Objects (800)	2,413	3,000	-	3,000
<b>TOTAL STUDENTS (2100)</b>	<b>880,006</b>	<b>852,000</b>	<b>-</b>	<b>675,000</b>

# ANNUAL FINANCIAL REPORT

7/20/2005

<b>05 Carbon</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>10 GENERAL FUND</b>		<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
			<b>FY 2005</b>		<b>FY 2006</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors	147,714	170,000		173,000
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	80,922	85,000		85,000
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.	62,895	65,000		67,000
100	Salaries - All Other	32,345	45,000		30,000
	Total Salaries (100)	323,876	365,000	-	355,000
210	Retirement	37,891	55,000		53,500
220	Social Security	24,349	28,000		27,500
240	Insurance (Health/Dental/Life)	38,861	27,000		30,500
200	Other Benefits				
	Total Benefits (200)	101,101	110,000	-	111,500
300	Purchased Professional and Technical Services	34,811	40,000		10,000
400	Purchased Property Services				
500	Other Purchased Services	73,865	90,000		80,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	73,865	90,000	-	80,000
600	Supplies	41,204	45,000		5,000
644	Library Books	56,744	45,000		20,000
650	Periodicals	3,132	5,000		4,000
660	Audio Visual Materials	318	2,000		2,000
	Total Supplies (600)	101,398	97,000	-	31,000
700	Property				
800	Other Objects	46,439	40,000		45,000
810	Dues and Fees				
	Total Other Objects (800)	46,439	40,000	-	45,000
	<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>	<b>681,490</b>	<b>742,000</b>	<b>-</b>	<b>632,500</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	191,175	200,000		203,500
115	Salaries - Supervisors and Directors	18,952	82,000		83,500
152	Salaries - Secretarial and Clerical	105,756	118,000		118,000
100	Salaries - All Other				
	Total Salaries (100)	315,883	398,000	-	405,000
210	Retirement	40,113	59,000		60,000
220	Social Security	24,035	30,500		31,000
240	Insurance (Health/Dental/Life)	54,939	67,000		76,000
200	Other Benefits				
	Total Benefits (200)	119,087	156,500	-	167,000
300	Purchased Professional and Technical Services	40,831	30,000		30,000
400	Purchased Property Services	1,150	1,000		500
500	Other Purchased Services	70,059	65,000		65,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	70,059	65,000	-	65,000
600	Supplies	28,481	20,000		20,000
700	Property				
800	Other Objects				
810	Dues and Fees	22,786	14,214		15,000
	Total Other Objects (800)	22,786	14,214	-	15,000
	<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>	<b>598,277</b>	<b>684,714</b>	<b>-</b>	<b>702,500</b>

# ANNUAL FINANCIAL REPORT

7/20/2005

<b>05 Carbon</b>					
<b>10 GENERAL FUND</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
		<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
			<b>FY 2005</b>		<b>FY 2006</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	704,873	720,000		675,000
152	Salaries - Secretarial and Clerical	335,640	330,000		315,000
100	Salaries - All Other				
	Total Salaries (100)	1,040,513	1,050,000	-	990,000
210	Retirement	136,493	157,000		148,000
220	Social Security	77,166	80,500		75,735
240	Insurance (Health/Dental/Life)	191,541	192,000		
200	Other Benefits				
	Total Benefits (200)	405,200	429,500	-	223,735
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	20,052	25,000		20,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	20,052	25,000	-	20,000
600	Supplies	28,791	30,000		30,000
700	Property				
800	Other Objects				
810	Dues and Fees	4,811	8,000		6,000
	Total Other Objects (800)	4,811	8,000	-	6,000
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>1,499,367</b>	<b>1,542,500</b>	<b>-</b>	<b>1,269,735</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	506,865	550,000		560,000
210	Retirement	66,906	82,500		84,000
220	Social Security	37,641	42,000		43,000
240	Insurance (Health/Dental/Life)	87,660	99,000		112,000
200	Other Benefits				
	Total Benefits (200)	192,207	223,500	-	239,000
300	Purchased Professional and Technical Services	300	300		300
400	Purchased Property Services	404	500		1,000
500	Other Purchased Services	38,312	44,000		43,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	38,312	44,000	-	43,000
600	Supplies	21,961	20,000		20,000
700	Property				
800	Other Objects				
810	Dues and Fees	680	1,500		700
	Total Other Objects (800)	680	1,500	-	700
<b>TOTAL CENTRAL (2500)</b>		<b>760,729</b>	<b>839,800</b>	<b>-</b>	<b>864,000</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	1,081,586	1,085,000		1,035,000
100	Salaries - All Other	31,440	32,000		32,500
	Total Salaries (100)	1,113,026	1,117,000	-	1,067,500
210	Retirement	126,238	160,000		150,000
220	Social Security	82,788	85,000		82,000
240	Insurance (Health/Dental/Life)	199,984	200,000		215,000
200	Other Benefits				
	Total Benefits (200)	409,010	445,000	-	447,000
300	Purchased Professional and Technical Services	7,437	10,000		10,000
400	Purchased Property Services	171,772	190,000		180,000
500	Other Purchased Services	283,302	300,000		280,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	283,302	300,000	-	280,000
600	Supplies	251,150	500,000		400,000
700	Property				
800	Other Objects				
810	Dues and Fees	1,310	1,000		2,000
	Total Other Objects (800)	1,310	1,000	-	2,000
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>2,237,007</b>	<b>2,563,000</b>	<b>-</b>	<b>2,386,500</b>

# ANNUAL FINANCIAL REPORT

7/20/2005

<b>05 Carbon 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical	34,038	16,000		5,000
171	Salaries - Supervisors	60,504	63,000		64,000
172	Salaries - Bus Drivers	366,739	410,000		415,000
173	Salaries - Mechanics and Other Garage Employees	150,234	160,000		163,000
174	Salaries - Other (Trainers, etc.)	15,393	15,000		15,000
	<b>Total Salaries (100)</b>	<b>626,908</b>	<b>664,000</b>	-	<b>662,000</b>
210	Retirement	43,008	46,000		48,000
220	Social Security	47,424	51,000		50,643
240	Insurance (Health / Accident / Life)	52,212	55,000		58,000
200	Other Benefits				
	<b>Total Benefits (200)</b>	<b>142,644</b>	<b>152,000</b>	-	<b>156,643</b>
400	<b>Purchased Property Services</b>	<b>10,854</b>	<b>12,650</b>		<b>13,000</b>
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	6,164	8,000		10,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	5,050	5,350		5,400
522	Liability Insurance				
530	Communications (Telephone and Other)	9,924	10,000		10,000
580	Travel / Per Diem	10,808	20,000		15,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>31,946</b>	<b>43,350</b>	-	<b>40,400</b>
624	Motor Fuel	49,588	90,000		105,000
625	Natural Gas	4,974	6,000		8,000
626	Electricity	6,347	6,500		7,000
600	Other Supplies	31,318	39,800		42,789
	<b>Total Supplies (600)</b>	<b>92,227</b>	<b>142,300</b>	-	<b>162,789</b>
730	Equipment				
732	School Buses				
	<b>Total Property (700)</b>	-	-	-	-
890	Miscellaneous Expenditures	1,441			
891	Training				
	<b>Total Other Objects (800)</b>	<b>1,441</b>	-	-	-
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>906,020</b>	<b>1,014,300</b>	-	<b>1,034,832</b>



# ANNUAL FINANCIAL REPORT

7/20/2005

<b>05 Carbon</b>					
<b>10 GENERAL FUND</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
		<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
			<b>FY 2005</b>		<b>FY 2006</b>
<b>2900 OTHER SUPPORT SERVICES</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>		-	-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>		<b>7,562,896</b>	<b>8,238,314</b>	-	<b>7,565,067</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>					
830	Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		<b>21,305,473</b>	<b>22,845,814</b>	-	<b>21,967,567</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items	(118,653)			
6400	Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>(118,653)</b>	-	-	-

# ANNUAL FINANCIAL REPORT

7/20/2005

<b>05 Carbon</b>				
<b>10 GENERAL FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
		<b>FY 2005</b>		<b>FY 2006</b>

## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000	Total Local	5,916,930	7,048,624	-
3000	Total State	14,254,902	13,011,268	-
4000	Total Federal	2,080,836	2,023,000	-
<b>TOTAL REVENUES</b>		<b>22,252,668</b>	<b>22,082,892</b>	<b>-</b>
<b>EXPENDITURES BY OBJECT</b>				
100	Salaries	13,955,705	14,543,000	-
200	Employee Benefits	5,011,271	5,636,500	-
300	Purchased Professional and Technical Services	426,744	383,300	-
400	Purchased Property Services	192,363	214,150	-
500	Other Purchased Services	632,374	699,350	-
600	Supplies	996,917	1,289,800	-
700	Property	-	-	-
800	Other Objects	90,099	79,714	-
<b>TOTAL EXPENDITURES</b>		<b>21,305,473</b>	<b>22,845,814</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>947,195</b>	<b>(762,922)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>(118,653)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>828,542</b>	<b>(762,922)</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>499,478</b>	<b>1,328,020</b>	<b>565,098</b>
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>		<b>1,328,020</b>	<b>565,098</b>	<b>-</b>

<b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b>				

# ANNUAL FINANCIAL REPORT

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05 Carbon 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	421,466	481,022	-	396,043
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	4,675	2,500		
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	24,550	124		
1940 Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	<b>450,691</b>	<b>483,646</b>	<b>-</b>	<b>396,043</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115 Preschool-Handicapped	193,500	195,068		223,594
3209 Adult High School	88,408	76,007		94,743
3210 Adult Basic Skills				
3405 Social Security and Retirement	1,327	35,000		35,000
3900 Revenues from Other State Agencies		15,000		15,000
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>283,235</b>	<b>321,075</b>	<b>-</b>	<b>368,337</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522 Preschool	47,021	55,000		55,000
4580 Adult Education	82,000	32,000		32,000
4900 Other Revenues From Federal Sources	361,711	360,000		360,000
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>490,732</b>	<b>447,000</b>	<b>-</b>	<b>447,000</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	<b>1,224,658</b>	<b>1,251,721</b>	<b>-</b>	<b>1,211,380</b>

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05 Carbon 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	723,260	925,000		940,000
210 Retirement	71,412	138,000		140,000
220 Social Security	52,221	70,938		72,000
240 Insurance (Health/Dental/Life)	84,411	95,000		95,000
200 Other Benefits	666	7,000		4,000
Total Benefits (200)	208,710	310,938	-	311,000
300 Purchased Professional and Technical Services	57,990	120,000		90,000
400 Purchased Property Services				
500 Other Purchased Services	25,725	115,000		80,000
600 Supplies	45,955	105,000		85,000
700 Property	26,683	84,000		51,000
800 Other Objects	1,207	10,000		5,000
810 Dues and Fees	1,655	10,000		4,318
Total Other Objects (800)	2,862	20,000	-	9,318
TOTAL OTHER SERVICES (3200)	1,091,185	1,679,938	-	1,566,318
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,091,185	1,679,938	-	1,566,318

## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

# ANNUAL FINANCIAL REPORT

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05 Carbon 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	450,691	483,646	0	396,043
3000 Total State	283,235	321,075	-	368,337
4000 Total Federal	490,732	447,000	-	447,000
<b>TOTAL REVENUES</b>	<b>1,224,658</b>	<b>1,251,721</b>	<b>-</b>	<b>1,211,380</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	723,260	925,000	0	940,000
200 Employee Benefits	208,710	310,938	-	311,000
300 Purchased Professional and Technical Services	57,990	120,000	-	90,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	25,725	115,000	-	80,000
600 Supplies	45,955	105,000	-	85,000
700 Property	26,683	84,000	-	51,000
800 Other Objects	2,862	20,000	-	9,318
<b>TOTAL EXPENDITURES</b>	<b>1,091,185</b>	<b>1,679,938</b>	<b>-</b>	<b>1,566,318</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>133,473</b>	<b>(428,217)</b>	<b>-</b>	<b>(354,938)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>133,473</b>	<b>(428,217)</b>	<b>-</b>	<b>(354,938)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>649,682</b>	<b>783,155</b>		<b>354,938</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>783,155</b>	<b>354,938</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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05 Carbon 31 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	1,603,834	1,582,830	-	1,579,694
1500 Earnings on Investments				
1900 Other Revenues From Local Sources		15,138		
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>1,603,834</b>	<b>1,597,968</b>	<b>-</b>	<b>1,579,694</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation	-			
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>1,603,834</b>	<b>1,597,968</b>	<b>-</b>	<b>1,579,694</b>

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest	770,008	794,638		737,737
840 Redemption of Principal	793,755	876,613		872,500
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	4,004	9,000		5,524
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>1,567,767</b>	<b>1,680,251</b>	<b>0</b>	<b>1,615,761</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	1,603,834	1,597,968	-	1,579,694
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,603,834</b>	<b>1,597,968</b>	<b>-</b>	<b>1,579,694</b>
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	1,567,767	1,680,251	-	1,615,761
<b>TOTAL EXPENDITURES</b>	<b>1,567,767</b>	<b>1,680,251</b>	<b>-</b>	<b>1,615,761</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>36,067</b>	<b>(82,283)</b>	<b>-</b>	<b>(36,067)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>36,067</b>	<b>(82,283)</b>	<b>-</b>	<b>(36,067)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>82,283</b>	<b>118,350</b>		<b>36,067</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>118,350</b>	<b>36,067</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)


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<b>05 Carbon</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	3,491,581	3,857,270	0	4,124,583
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	166			
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>3,491,747</b>	<b>3,857,270</b>	<b>0</b>	<b>4,124,583</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues	83,500			146,742
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>83,500</b>	<b>0</b>	<b>0</b>	<b>146,742</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>3,575,247</b>	<b>3,857,270</b>	<b>0</b>	<b>4,271,325</b>

# ANNUAL FINANCIAL REPORT

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05 Carbon				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

## EXPENDITURES

<b>.0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
<b>Total Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
<b>Total Other Objects (800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
600 Supplies	232,754	200,000		225,000
641 Textbooks	125,815	350,000		250,000
<b>Total Supplies (600)</b>	<b>358,569</b>	<b>550,000</b>	<b>0</b>	<b>475,000</b>
730 Equipment	234,161	140,000		150,000
<b>TOTAL INSTRUCTION (1000)</b>	<b>592,730</b>	<b>690,000</b>	<b>0</b>	<b>625,000</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies		20,000		
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies	24,982			25,000
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>24,982</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
600 Supplies	24,071	15,000		25,000
730 Equipment	15,811			
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>39,882</b>	<b>15,000</b>	<b>0</b>	<b>25,000</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
600 Supplies	537,516	600,000		600,000
730 Equipment	67,742			50,000
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>605,258</b>	<b>600,000</b>	<b>0</b>	<b>650,000</b>
<b>2700 STUDENT TRANSPORTATION (10% of Basic)</b>				
600 Supplies				
730 Equipment				
732 School Buses				
<b>Total Property (700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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<b>05 Carbon</b>				
<b>32 CAPITAL PROJECTS FUND</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ORIGINAL</b>
		<b>FY 2004</b>	<b>BUDGET</b>	<b>BUDGET</b>
			<b>FY 2005</b>	<b>FY 2005</b>
				<b>FY 2006</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460	Construction and Remodeling			
710	School Sites			
720	Buildings			
731	Machinery			
733	Furniture and Fixtures			
734	Technology Equipment			
735	Non-Bus Vehicles			
739	Other Equipment			
	Total Property (700)	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>		0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800	Other Objects			
830	Interest	5,089		
840	Redemption of Principal	77,161		
	Total Other Objects (800)	82,250	0	0
<b>TOTAL DEBT SERVICE (5000)</b>		82,250	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>		1,345,102	1,325,000	0
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>				
100	Salaries	2,700	60,000	50,000
210	Retirement		9,000	9,000
220	Social Security		4,500	4,000
240	Insurance (Health/Dental/Life)		7,000	7,000
200	Other Benefits	317	4,500	4,500
	Total Benefits (200)	317	25,000	24,500
300	Purchased Professional and Technical Services	255,540	350,000	350,000
400	Purchased Property Services			
460	Construction and Remodeling	4,863	1,000,000	1,000,000
	Total Property (400)	4,863	1,000,000	1,000,000
500	Other Purchased Services	5,578	20,000	20,000
600	Supplies - New Buildings			
641	Textbooks - New Buildings			
644	Library Books-New Libraries			
	Total Supplies (600)	0	0	0
710	Land and Improvements	183,308	250,000	250,000
720	Buildings	703,429	1,750,000	1,750,000
731	Machinery			
732	School Buses	262,789	340,000	350,000
733	Furniture and Fixtures	86,057	550,000	550,000
734	Technology Equipment	400	300,000	300,000
735	Non-Bus Vehicles	51,976	100,000	100,000
739	Other Equipment	358,548	950,000	950,000
	Total Property (700)	1,646,507	4,240,000	4,250,000
800	Other Objects		1,889	4,702
830	Interest		24,000	24,000
840	Redemption of Principal		100,000	110,000
	Total Other Objects (800)	0	125,889	138,702
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>		1,915,505	5,820,889	5,833,202
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		3,260,607	7,145,889	7,158,202

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05 Carbon 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	168,675			
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	291,652			
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>460,327</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SUMMARY - 32 CAPITAL PROJECTS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	3,491,747	3,857,270	-	4,124,583
3000 Total State	83,500	-	-	146,742
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,575,247</b>	<b>3,857,270</b>	<b>-</b>	<b>4,271,325</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	2,700	60,000	-	50,000
200 Employee Benefits	317	25,000	-	24,500
300 Purchased Professional and Technical Services	255,540	350,000	-	350,000
400 Purchased Property Services	4,863	1,000,000	-	1,000,000
500 Other Purchased Services	5,578	20,000	-	20,000
600 Supplies	945,138	1,185,000	-	1,125,000
700 Property	1,964,221	4,380,000	-	4,450,000
800 Other Objects	82,250	125,889	-	138,702
<b>TOTAL EXPENDITURES</b>	<b>3,260,607</b>	<b>7,145,889</b>	<b>-</b>	<b>7,158,202</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>314,640</b>	<b>(3,288,619)</b>	<b>-</b>	<b>(2,886,877)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>460,327</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>774,967</b>	<b>(3,288,619)</b>	<b>-</b>	<b>(2,886,877)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>5,400,529</b>	<b>6,175,496</b>		<b>2,886,877</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>6,175,496</b>	<b>2,886,877</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

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05 Carbon 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
<b>TOTAL REVENUES, STATE SOURCES</b>	0	0	0	0
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

EXPENDITURES

<b>4000 FACILITIES ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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**SUMMARY - 40 BUILDING RESERVE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

\_\_\_\_\_ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

# ANNUAL FINANCIAL REPORT

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05 Carbon 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1610 Sales to Students	313,122	325,000		325,000
1620 Sales to Adults		3,000		3,000
1690 Other Revenues From Local Sources	6,238	5,000		5,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>319,360</b>	<b>333,000</b>	<b>0</b>	<b>333,000</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch	136,511	145,000		140,000
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>136,511</b>	<b>145,000</b>	<b>0</b>	<b>140,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement	95,625	85,000		85,000
4572 Lunch Reimbursement (Free and Reduced Meals)	496,265	450,000		450,000
4573 Special Milk Reimbursement	204			
4574 Breakfast Reimbursement	153,814	145,000		140,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	47,589	80,000		45,000
4970 Donated Commodities				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>793,497</b>	<b>760,000</b>	<b>0</b>	<b>720,000</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>1,249,368</b>	<b>1,238,000</b>	<b>0</b>	<b>1,193,000</b>

## EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>				
100 Salaries	420,954	485,000		485,000
210 Retirement	44,263	73,000		70,000
220 Social Security	30,997	37,000		35,000
240 Insurance (Health/Dental/Life)	132,111	130,314		140,000
200 Other Benefits				
Total Benefits (200)	207,371	240,314	0	245,000
300 Purchased Professional and Technical Services		10,000		
400 Purchased Property Services	9,237	10,000		10,000
500 Other Purchased Services	13,584	17,500		18,000
600 Non-Food Supplies	33,652	50,000		45,000
630 Food	511,075	660,000		630,000
Total Supplies (600)	544,727	710,000	0	675,000
700 Property	20,553	84,000		75,000
780 Depreciation - Enterprise Funds				
Total Property (700)	20,553	84,000	0	75,000
800 Other Objects				
810 Dues and Fees	1,274	2,271		3,182
Total Other Objects (800)	1,274	2,271	0	3,182
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>1,217,700</b>	<b>1,559,085</b>	<b>0</b>	<b>1,511,182</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

7/20/2005

05 Carbon 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	319,360	333,000	-	333,000
3000 Total State	136,511	145,000	-	140,000
4000 Total Federal	793,497	760,000	-	720,000
<b>TOTAL REVENUES</b>	<b>1,249,368</b>	<b>1,238,000</b>	<b>-</b>	<b>1,193,000</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	420,954	485,000	-	485,000
200 Employee Benefits	207,371	240,314	-	245,000
300 Purchased Professional and Technical Services	-	10,000	-	-
400 Purchased Property Services	9,237	10,000	-	10,000
500 Other Purchased Services	13,584	17,500	-	18,000
600 Supplies	544,727	710,000	-	675,000
700 Property	20,553	84,000	-	75,000
800 Other Objects	1,274	2,271	-	3,182
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>1,217,700</b>	<b>1,559,085</b>	<b>-</b>	<b>1,511,182</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>31,668</b>	<b>(321,085)</b>	<b>-</b>	<b>(318,182)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>31,668</b>	<b>(321,085)</b>	<b>-</b>	<b>(318,182)</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>607,599</b>	<b>639,267</b>		<b>318,182</b>
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>639,267</b>	<b>318,182</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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05 Carbon OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	0	0	0	0
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	0	0	0	0
<b>TOTAL REVENUES, OTHER FUNDS</b>	0	0	0	0

# ANNUAL FINANCIAL REPORT

7/20/2005

05 Carbon OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# ANNUAL FINANCIAL REPORT

7/20/2005

05 Carbon OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - OTHER FUNDS

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES / EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	-	-	-	-
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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<b>05 Carbon SUMMARY - ALL FUNDS</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>REVENUES BY SOURCE</b>					
1000	Total Local	11,782,562	13,320,508	-	13,733,430
3000	Total State	14,758,148	13,477,343	-	12,989,438
4000	Total Federal	3,365,065	3,230,000	-	2,955,000
<b>TOTAL REVENUES</b>		<b>29,905,775</b>	<b>30,027,851</b>	<b>-</b>	<b>29,657,868</b>
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	15,102,619	16,013,000	-	15,623,000
200	Employee Benefits	5,427,669	6,212,752	-	6,111,878
300	Purchased Professional and Technical Services	740,274	863,300	-	775,300
400	Purchased Property Services	206,463	1,224,150	-	1,212,000
500	Other Purchased Services	677,261	851,850	-	778,400
600	Supplies	2,532,737	3,289,800	-	2,893,789
700	Property	2,011,457	4,548,000	-	4,576,000
800	Other Objects	1,744,252	1,908,125	-	1,848,663
<b>TOTAL EXPENDITURES</b>		<b>28,442,732</b>	<b>34,910,977</b>	<b>-</b>	<b>33,819,030</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>1,463,043</b>	<b>(4,883,126)</b>	<b>-</b>	<b>(4,161,162)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>341,674</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>1,804,717</b>	<b>(4,883,126)</b>	<b>-</b>	<b>(4,161,162)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>7,239,571</b>	<b>9,044,288</b>	<b>-</b>	<b>4,161,162</b>
<b>Adjustments to Beginning Fund Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>		<b>9,044,288</b>	<b>4,161,162</b>	<b>-</b>	<b>-</b>

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# ANNUAL FINANCIAL REPORT

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## 05 Carbon

### Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001825	2,599,467	.001800	2,920,852		.001720	2,955,191
Voted Leeway (53A-17a-133)	.001100	1,541,271	.001100	1,784,965		.001100	1,889,947
Board Leeway (53A-17a-134) (Class Size Reduction)	.000188	262,912	.000188	305,067		.000188	323,009
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	425,478	.000286	464,091		.000270	463,896
Tort Liability (63-30-27)	.000022	31,994	.000021	34,077		.000021	36,081
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		398,531		569,454			649,396
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		38,506		56,159			58,641
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		2,896		4,118			4,344
Tax Sales and Redemptions & Other	xxx		xxx	98,781		xxx	114,605
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.003435</b>	<b>5,301,055</b>	<b>.003395</b>	<b>6,237,564</b>	<b>0</b>	<b>.003299</b>	<b>6,495,110</b>
<b>23 NON K-12 PROGRAMS FUND</b>							
Recreation (11-2-7)	.000273	386,489	.000260	421,901		.000202	347,063
Vehicle Fees in Lieu of Tax (59-2-405)		34,977		51,105			43,438
Tax Sales and Redemptions & Other	xxx		xxx	8,016		xxx	5,542
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000273</b>	<b>421,466</b>	<b>.000260</b>	<b>481,022</b>	<b>0</b>	<b>.000202</b>	<b>396,043</b>
<b>31 DEBT SERVICE FUND</b>							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001035	1,470,732	.000861	1,396,500		.000816	1,401,997
Vehicle Fees in Lieu of Tax (59-2-405)		133,102		183,453			175,706
Tax Sales and Redemptions & Other	xxx		xxx	2,877		xxx	1,991
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.001035</b>	<b>1,603,834</b>	<b>.000861</b>	<b>1,582,830</b>	<b>0</b>	<b>.000816</b>	<b>1,579,694</b>
<b>32 CAPITAL PROJECTS FUND</b>							
Capital Outlay Foundation (53A-21-101 thru 105)	.001365	1,960,090	.001356	2,200,376		.001404	2,412,280
10% of Basic (53A-17a-145)	.000882	1,233,473	.000723	1,173,209		.000685	1,176,922
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		298,018		410,710			468,476
Tax Sales and Redemptions & Other	xxx		xxx	72,975		xxx	66,925
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.002247</b>	<b>3,491,581</b>	<b>.002079</b>	<b>3,857,270</b>	<b>0</b>	<b>.002089</b>	<b>4,124,583</b>
<b>TOTAL OF ALL FUNDS</b>							
<b>TOTALS - ALL FUNDS</b>	<b>.006990</b>	<b>10,817,936</b>	<b>.006595</b>	<b>12,158,686</b>	<b>0</b>	<b>.006406</b>	<b>12,595,430</b>